

TENNESSEE REGULATORY AUTHORITY



Ron Jones, Chairman
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2005 SEP 16 PM 1:46 James Robertson Parkway
Nashville, Tennessee 37243-0505

T.R.A. DOCKET ROOM

September 16, 2005

Mr. David Carpenter
Director - Rates
Piedmont Natural Gas Company
P.O. Box 33068
Charlotte, NC 28233

Re: **Docket No. 05-00102** – Nashville Gas Company Actual Cost Adjustment (ACA) audit.

Dear David:

The six-month deadline for the completion and approval of the TRA Staff's audit of Nashville Gas Company's ACA filing is October 15, 2005. To ensure that the Staff has sufficient time to review the Company's responses to our most recent data request regarding remaining issues, we would like to extend the audit deadline to November 7, 2005, the next regularly scheduled Authority Conference. TRA Rule 1220-4-7-.03(2) provides for an extension of the 180-day notification period by mutual consent of both the Company and the TRA Staff.

It is my understanding from my conversation with you that the Company does not have a problem with the extension. However, if you have any questions regarding this request, you can contact me at (615) 741-2904, extension 172.

Sincerely,

Gary Lamb
Financial Analyst
Utilities Division
Extension letter ngcaca(05-00102)091605

cc: Chairman Ron Jones
Richard Collier, Chief Counsel
Darlene Standley, Chief
David Foster, Deputy Chief
Pat Murphy, Manager, Energy and Water Section